

EXHIBIT 39



*Larsen & Toubro Limited
Secretarial Department
L&T House, Ballard Estate
Narottam Morarjee Marg
Mumbai - 400 001, INDIA
Tel: +91 22 6752 5656
Fax: +91 22 6752 5858
www.Larsentoubro.com*

SEC/SS

February 18, 2019

| | |
|--|---|
| The Secretary BSE Limited Phiroze Jeejeebhoy Tower Dalal Street Mumbai – 400 001 | National Stock Exchange of India Limited Exchange Plaza, 5 th floor G Block Bandra Kurla Complex Bandra (East) Mumbai – 400 051 |
|--|---|

Stock Code : 500510/ LT

Dear Sirs,

**Sub: News Clarification/ Verification -February 18, 2019
“Cognizant used L&T to bribe govt officials in India”**

We have for reference your email dated February 18, 2019.

We wish to clarify that Cognizant Technology Solutions (“CTS”), a longtime customer of Larsen & Toubro, had reached a settlement with the U.S. Department of Justice (“DOJ”) and the U.S. Securities and Exchange Commission (“SEC”) in which it has acknowledged violations of the U.S. Foreign Corrupt Practices Act (“FCPA”) in connection with certain construction projects in India. This settlement appears to arise from an internal investigation by CTS that it first announced on September 30, 2016.

While we cannot comment on Cognizant’s decision to enter into these settlements, we are not aware of any evidence that supports our involvement in making the alleged improper payments. We confirm that neither we nor any of our employees are a party to the proceedings brought in the United States. We have no further comments to make on this issue.

Thanking you,

Yours faithfully,
For **LARSEN & TOUBRO LIMITED**

A handwritten signature in blue ink, appearing to read 'N. Hariharan', with a stylized flourish at the end.

**(N. HARIHARAN)
COMPANY SECRETARY
ACS-3471**